

Senate Study Bill 3134 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
NATURAL RESOURCES AND
ENVIRONMENT BILL BY
CHAIRPERSON SWEENEY)

A BILL FOR

1 An Act relating to the acquisition of real property by county
2 conservation boards and the department of natural resources.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 350.4, subsection 2, Code 2022, is
2 amended to read as follows:

3 2. To acquire in the name of the county by gift, purchase,
4 lease, agreement, exchange, or otherwise, in fee or with
5 conditions, and subject to section 465A.5, suitable real
6 estate within or without the territorial limits of the county
7 for public museums, parks, preserves, parkways, playgrounds,
8 recreation centers, forests, wildlife, and other conservation
9 purposes and for participation in watershed, drainage, and
10 flood control programs for the purpose of increasing the
11 recreational resources of the county. The natural resource
12 commission, the county board of supervisors, or the governing
13 body of any city, upon request of the county conservation
14 board, may transfer to the county conservation board, for
15 use as museums, parks, preserves, parkways, playgrounds,
16 recreation centers, play fields, tennis courts, skating rinks,
17 swimming pools, gymnasiums, rooms for arts and crafts, camps
18 and meeting places, community forests, wildlife areas, and
19 other recreational purposes, any land and buildings owned or
20 controlled by the department of natural resources or the county
21 or city and not devoted or dedicated to any other inconsistent
22 public use. In acquiring or accepting land, due consideration
23 shall be given to its scenic, historic, archaeologic,
24 recreational, or other special features, and land shall not be
25 acquired or accepted unless, in the opinion of the board, it
26 is suitable or, in the case of exchange, is suitable and of
27 substantially the same value as the property exchanged from
28 the standpoint of its proposed use. An exchange of property
29 approved by the county conservation board and the board of
30 supervisors is not subject to [section 331.361, subsection 2](#).

31 Sec. 2. Section 455A.5, subsection 6, paragraph c, Code
32 2022, is amended to read as follows:

33 c. Approve or disapprove proposals submitted by the director
34 for the acquisition or disposal of state lands and waters
35 relating to state parks, recreational facilities, and wildlife

1 programs, ~~submitted by the director~~ subject to section 465A.5.

2 Sec. 3. NEW SECTION. 465A.5 Restrictions on acquiring real
3 property.

4 1. For purposes of this section:

5 a. "*Capped price*" means the maximum amount a county
6 conservation board or the department may spend on a property as
7 calculated pursuant to this section.

8 b. "*Department*" means the department of natural resources.

9 c. "*Estimated value*" means the region-specific average
10 value listed in the farmland value survey for specified
11 classifications of land.

12 d. "*Farmland value survey*" means the Iowa land trends
13 and values survey published biannually by the realtors land
14 institute — Iowa chapter.

15 2. When purchasing real property, all county conservation
16 boards and the department are subject to the limitations set
17 forth in this section.

18 3. In acquiring real property that meets any of the
19 following land classifications, a county conservation board
20 shall not spend more than the capped price, which shall be
21 calculated as the respective percentage applied to the higher
22 estimated value listed in the two most recently published
23 editions of the farmland value survey at the time of the
24 acquisition:

25 a. For timber and nontillable pasture, eighty percent.

26 b. For low-quality cropland, seventy-five percent.

27 c. For medium-quality cropland, seventy percent.

28 d. For high-quality cropland, sixty-five percent.

29 4. In acquiring real property that meets any of the
30 following land classifications, the department shall not spend
31 more than the capped price, which shall be calculated as the
32 respective percentage applied to the higher estimated value
33 listed in the two most recently published editions of the
34 farmland value survey at the time of the acquisition:

35 a. For timber and nontillable pasture, seventy-five percent.

1 *b.* For low-quality cropland, seventy percent.

2 *c.* For medium-quality cropland, sixty-five percent.

3 *d.* For high-quality cropland, sixty percent.

4 5. a. The capped price calculated in subsection 4 includes
5 all moneys provided by the department and any moneys provided
6 from a federal or other source.

7 *b.* (1) The capped price calculated in subsections 3 and 4
8 shall be calculated only for the portion of a parcel that is
9 purchased.

(2) A person who sells a parcel to the department or a county conservation board for the capped price for the parcel shall not consider the difference between the capped price for the parcel and the farmland value survey estimated value for the parcel to be deductible for determining taxable income for state tax purposes. However, if the sale price is below the capped price for the parcel, the person may consider the difference between the sale price and the capped price as deductible for determining taxable income for state tax purposes. This subparagraph does not apply to a bona fide donation of land made for no consideration.

21	EXPLANATION
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22 The inclusion of this explanation does not constitute agreement with
23 the explanation's substance by the members of the general assembly.

24 This bill relates to the acquisition of real property by
25 county conservation boards and the department of natural
26 resources (DNR). Current law authorizes county conservation
27 boards to acquire property for public museums, parks,
28 preserves, parkways, playgrounds, recreation centers, forests,
29 wildlife, and other conservation purposes and for participation
30 in watershed, drainage, and flood control programs for the
31 purpose of increasing the recreational resources of the county.
32 With approval of the natural resource commission, DNR may
33 acquire lands and waters relating to state parks, recreational
34 facilities, and wildlife programs.

35 The bill provides spending restrictions on county

1 conservation boards and DNR when purchasing certain properties.
2 For timber, nontillable pasture, low-quality cropland,
3 medium-quality cropland, and high-quality cropland, a county
4 conservation board or DNR may only spend up to a certain
5 percentage of the property's value as estimated by the Iowa
6 land trends and values survey published biannually by the
7 realtors land institute — Iowa chapter. The capped price as
8 it relates to acquisitions by DNR includes all moneys provided
9 by DNR and any moneys provided from a federal or other source.
10 The capped price shall be calculated only for the portion of a
11 parcel that is purchased.

12 A person who sells a parcel to a county conservation board
13 or DNR for the capped price for the parcel shall not consider
14 the difference between the capped price for the parcel and
15 the farmland value survey estimated value for the parcel to
16 be deductible for determining taxable income for state tax
17 purposes. However, a person may consider the difference
18 between the sale price and the capped price as deductible
19 for determining taxable income for state tax purposes if the
20 sale price is below the capped price for the parcel. The bill
21 does not apply to a bona fide donation of land made for no
22 consideration.